



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: May 8, 2002

Ancillary Document being reviewed (provide number and title): ETA 091.08.166
Lease for purposes of reletting

ETA 378.08.166
Transient guests Message service charges

Date last Issued: July 22, 1966 and June 19, 1970, respectively

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-166
Hotels, motels, boarding houses, rooming houses, resorts, summer camps, trailer camps, etc.

Purpose of the document: ETA 091 explains that the lease of tangible personal property for use in providing transient lodging is not a purchase for resale where the property is not resold or subleased in the same manner as originally leased.

ETA 378 explains that a retail sale includes message service charges added to transient room rentals.

Is the document clearly written?

| | |
|--|--------------------------|
| Yes | No |
| <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |

Does the document provide accurate and useful information?

| | |
|--|--------------------------|
| Yes | No |
| <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |



Does the document provide information not currently in the rule?

| Yes | No |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Review recommendation:

A. Update

B. Repeal

C. Leave as is

D. Incorporate into rule and repeal

| |
|-------------------------------------|
| <input type="checkbox"/> |
| <input checked="" type="checkbox"/> |
| <input type="checkbox"/> |
| <input type="checkbox"/> |

Briefly explain your recommendation:

There is no need to maintain ETAs 091 and 378 as separate interpretive statements because Rule 166 currently addresses the subject matter of both.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____